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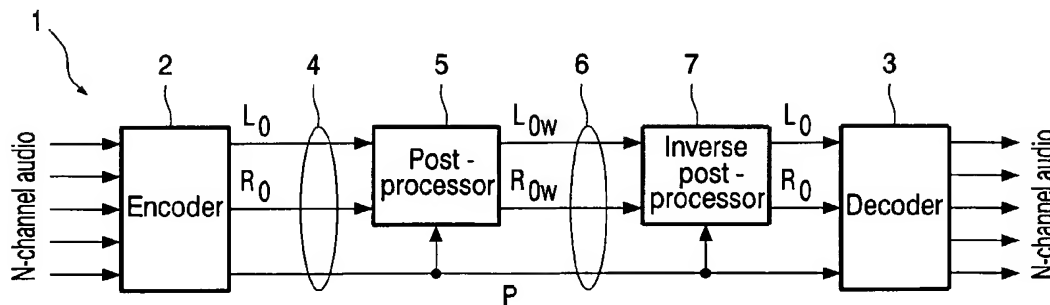
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(54) Title: METHOD, DEVICE, ENCODER APPARATUS, DECODER APPARATUS AND AUDIO SYSTEM



(57) Abstract: Method for processing a stereo signal comprising: Encoding a N- channel audio signal in a stereo signal (L₀, R₀) and spatial parameters (w_l, w_r), processing the stereo signal using the spatial parameters for generating a processed stereo signal (L_{0w}, R_{0w}). The matrix of the processed stereo signal can be described as the matrix of the stereo signal, multiplied by a filter matrix (H) which element are filter functions (H₁, H₂, H₃, H₄) operated with spatial parameters (w_l, w_r) and a constant (a). The filter functions are time invariant and selected so that the matrix is invertible.



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